

September 30, 2021

Reeca Marotz
Island Park City Clerk
PO Box 254
Island Park, ID 83429

Subject: Ordinance No. ord._18_157 ISLAND PARK (CITY)

Dear Ms. Marotz:

The Tax Commission has received and reviewed the above referenced action. This review cannot be completed and recognized because the following deficiencies were found:

- The copy of the ordinance submitted has not been re-recorded with the county.

The legal description in the body of the ordinance text meets closure requirements, but the annexation description page that has been added differs from that description and does not meet closure requirements. Please include only one legal description that meets requirements.

A map has been added that displays the legal description that does not meet closure requirements. Please include only the subdivision plats and one map that matches the legal description from the body of the ordinance.

Please make these corrections, have the ordinance re-recorded, and re-submit to the State Tax Commission in compliance with I.C. 63-215 and IDAPA Rule 35.01.03 255.

Before this annexation/de-annexation can be processed for the 2022 year, the deficiencies listed need to be corrected. Failure to correct these deficiencies will result in the above referenced action not being recognized by the Idaho State Tax Commission, pursuant to its authority under Idaho Code Section 63-215. Thank you for your attention to the required legal descriptions and mapping requirements. If you have any questions, please call us at (208) 334-7750.

Find current year information about taxing district change requests at the Current Status Web page. Please visit <http://tax.idaho.gov/i-1069.cfm>.

Sincerely,

Geographic Information Systems Division
Technical Support Bureau

Idaho State Tax Commission

Phone (208) 334-7750

Email gis@tax.idaho.gov

CC:

Barbara Hirschi, Fremont County Assessor

Abbie Mace, Fremont County Clerk